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**From:**

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**Cc:**

**Subject:** RE: AC Statute - Consistent Treatment

If a partner enters into a "settlement agreement" any other partner may request a "consistent agreement". I.R.C. 6224(c); Treas. Reg. 301.6224(c)-3. A settlement agreement generating such rights is a written offer and acceptance as to the treatment of partnership items. An exchange of correspondence may arguably in some circumstances be construed as such a written offer and acceptance. See Treaty Pines v. Commissioner. The fact that a partner's period for assessment expires while the period for assessing other partners remains open, however, does not entitle the partners with open statutes to be treated the same as partners with barred statutes under this consistent settlement statute.